

REMARKS

Claims 28-54 were examined and reported in the Office Action. Claims 28-54 were rejected. Claim 28-54 are amended. Claims 28-54 remain.

Applicant requests reconsideration of the application in view of the following remarks.

I. 35 U.S.C. §112

It is asserted in the Office Action that claims 28-54 are rejected under 35 U.S.C. §112, second paragraph as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Applicant has amended claim 28 to overcome the 35 U.S.C. §112, second paragraph rejections. Applicant has removed any intended use limitations. Applicant has now specified that each account of the plurality of accounts as recited in the limitations of claim 28 as follows: “forming an account object for each account of the plurality of accounts.” Applicant has removed the term “should” as suggested.

With respect to the assertions on page 4 of the Office Action regarding “reading in of the data,” the “reading in of data” is explained in the third paragraph on page 22 of the English translation of the description. The steps of selecting the ledger structure, selecting the account objects and reading in the data are carried out in parallel or in any order. After the ledger structure and the account objects are selected and the data are read in, a book data set and at least two partial entry data sets are generated, wherein the book data set is stored in the storage structure of the ledger structure and the partial entry data sets are sent to the corresponding accounts objects.

Applicant has also deleted the limitations regarding “reporting.”

Accordingly, withdrawal of the 35 U.S.C. §112 rejection for claims 28-54 is respectfully requested.

II. 35 U.S.C. §101

It is asserted in the Office Action that claims 28-54 are rejected under 35 U.S.C. §101 because the claimed invention is directed to non-statutory subject matter. Applicant respectfully traverses the aforementioned rejection for the following reasons.

According to the first paragraph on page 4 of the description, it is an object of the invention to create a method of processing data concerning business transactions in a computer system which facilitates a quicker creation of the current business management analysis. This object is achieved by a method with the features of claim 1. In recent years there have been significant increases in both the processing power and the storage capacity of computer systems; further increases in power are to be expected. The method according to the claimed invention uses these increases in power in an ideal way by allowing an increase in the message traffic between account objects in order to facilitate a contemporaneous updating and thus high speed in the creation and output of analysis (see the last paragraph on page 7 of the description). By generating partial entry data sets (in step (b)) and sending the partial entry data sets to account objects (step (d)) the message traffic in the computer system is increased in comparison to a conventional method, as described on pages 2 and 3 of the description, where the data concerning business transactions are stored in entry batches as they are recorded. The recorded business transaction data have the function of a ledger. There is only a book data set generated for the recorded business transaction. The disadvantage of the prior art is the slow analysis of the recorded data. In order to be able to carry out an analysis of the totals produced for an account, the entry data sets are usually browsed successively and the entry data sets which concern the desired account are filtered out (see the second paragraph of page 3 of the description). In contrast, Applicant's claimed invention allows contemporaneous updating and thus high speed in the creation and output of analysis. In this respect, Applicant's claimed invention exploits the changes in the computer hardware.

Applicant's claimed invention manages business transactions wherein business transactions are contemporaneously monitored and analysis diagrams are reported for profit and loss trends. Applicant's claimed invention is more than a mere bookkeeping invention. Applicant's method of contemporaneously tracking of business transactions where the trends of

profit and losses are monitored contemporaneously is useful and tangible and gives the advantage in “real world” situations for competing businesses.

Accordingly, withdrawal of the 35 U.S.C. §101 rejection for claims 28-54 is respectfully requested.

III. Claims Not Rejected Over Prior Art

Applicant notes that claims 28-54 are amended to overcome the 35 U.S.C. §112, second paragraph rejections and 35 U.S.C. §101 rejections and are not rejected over prior art. Applicant notes that due to the arguments presented in the Appeal Brief filed on January 8, 2007 that the previous 35 U.S.C. §102(c) and 35 U.S.C. §103(a) rejections have been withdrawn.

Applicant respectfully asserts that claims 28-54, as they now stand, are allowable for the reasons given above.

CONCLUSION

In view of the foregoing, it is believed that all claims now pending, namely 28-54, patentably define the subject invention over the prior art of record and are in condition for allowance and such action is earnestly solicited at the earliest possible date.

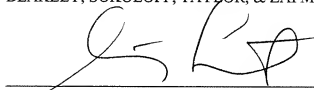
If necessary, the Commissioner is hereby authorized in this, concurrent and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2666 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17, particularly extension of time fees.

PETITION FOR EXTENSION OF TIME

Per 37 C.F.R. 1.136(a) and in connection with the Office Action mailed on April 27, 2007, Applicant respectfully petitions the Commissioner for a three (3) month extension of time, extending the period for response to October 27, 2007. The Commissioner is hereby authorized to charge payment to Deposit Account No. 02-2666 in the amount of \$525.00 to cover the petition filing fee for a 37 C.F.R. 1.17(a)(3) small entity. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

BLAKELY, SOKOLOFF, TAYLOR, & ZAFMAN LLP



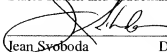
Dated: October 25, 2007

Steven Laut, Reg. No. 47,736

1279 Oakmead Parkway
Sunnyvale, California 94085-4040
(310) 207-3800

CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence is being submitted electronically via EFS Web on the date shown below to the United States Patent and Trademark Office.



Jean Svoboda

Date: October 25, 2007